



CALIFORNIA DEPARTMENT OF

Mental Health

Audits – Bay & Central Region
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(510) 622-2584, FAX (510) 622-2585

June 10, 2009

Alan Yamamoto, Director
San Benito County Mental Health
1131 San Felipe Road, Suite 104
Hollister, CA 95023

Dear Mr. Yamamoto:

AUDIT REPORT – SAN BENITO COUNTY MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of San Benito County Mental Health Services for the fiscal period July 1, 2004 to June 30, 2005. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.

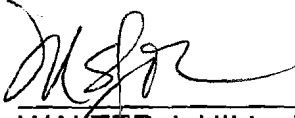
The effect of this revised allowable program costs is as follows:

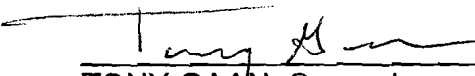
	<u>Net Program Costs</u>		
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 602,833	\$ 558,476	\$ (44,357)
Federal Share of Healthy Families	\$ 6,532	\$ 6,911	\$ 379
State General Funds EPSDT Due State	\$ 218,514	\$ 158,579	\$ (59,935)

Alan Yamamoto, Director
June 10, 2009
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If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,


for WALTER J. HILL, JR., MBA, EA
Chief of Audits


TONY GAAN, Supervisor
Audits – Bay & Central Region

Enclosures

CERTIFIED MAIL

SCHEDULE 1

SAN BENITO COUNTY MENTAL HEALTH SERVICES
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2005

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 564,006	\$ (16,950)	\$ 547,056
HEALTHY FAMILIES - FFP	(Sch. 2a)	6,532	379	6,911
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 570,538</u>	<u>\$ (16,571)</u>	<u>\$ 553,967</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 38,827	\$ (27,407)	\$ 11,420
HEALTHY FAMILIES - FFP	(Sch. 3b)	0	0	0
TOTAL FFP - CONTRACT PROVIDERS		<u>\$ 38,827</u>	<u>\$ (27,407)</u>	<u>\$ 11,420</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 602,833	\$ (44,357)	\$ 558,476
HEALTHY FAMILIES - FFP		6,532	379	6,911
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 609,365</u>	<u>\$ (43,978)</u>	<u>\$ 565,387</u>
SUMMARY OF STATE GENERAL FUNDS				
EPSDT - SGF	(Sch 4)	<u>218,514</u>	<u>(59,935)</u>	<u>\$ 158,579</u>

SCHEDULE 2

**SAN BENITO COUNTY MENTAL HEALTH SERVICES
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	932,085	(26,638)	905,447
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	5,518	5,518
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	0	9,666	9,666
9. Total		<u>\$ 932,085</u>	<u>\$ (11,454)</u>	<u>\$ 920,631</u>

Less: Patient & Other Payor Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	0	6,173	6,173
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 0</u>	<u>\$ 6,173</u>	<u>\$ 6,173</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	932,085	(27,293)	904,792
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	0	9,666	9,666
25. Total		<u>\$ 932,085</u>	<u>\$ (17,627)</u>	<u>\$ 914,458</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE 2a

**SAN BENITO COUNTY MENTAL HEALTH SERVICES
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

Amount Negotiated Rates Exceed Cost

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
30. Inpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 157,400	\$ (12,257)	\$ 145,143
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 110,427	\$ (1,311)	\$ 109,116
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 110,427</u>	<u>\$ (1,311)</u>	<u>\$ 109,116</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 0	\$ 967	\$ 967
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 0	\$ 1,158	\$ 1,158
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 0</u>	<u>\$ 967</u>	<u>\$ 967</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 45,109	\$ (12,069)	\$ 33,040
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 10,328</u>	<u>\$ 18,660</u>	<u>\$ 28,988</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 466,043	\$ (16,406)	\$ 449,637
46. Enhanced (Children)	(MH1979, Ln 17,17A)	3,755	(168)	3,587
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	55,214	(656)	54,558
50. U.R. Skilled Professional	(MH1979, Ln 14)	33,832	(9,052)	24,780
51. U.R. Other	(MH1979, Ln 15)	5,164	9,330	14,494
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 564,006</u>	<u>\$ (16,952)</u>	<u>\$ 547,056</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)	<u>0</u>	<u>0</u>	<u>0</u>

56. Total SD/MC Reimbursement - FFP		<u>\$ 564,006</u>	<u>\$ (16,952)</u>	<u>\$ 547,056</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 6,532	\$ (249)	\$ 6,283
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	0	628	628
60. Total Healthy Families Reimbursement - FFP		<u>\$ 6,532</u>	<u>\$ 379</u>	<u>\$ 6,911</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 570,538</u>	<u>\$ (16,573)</u>	<u>\$ 553,967</u>
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(To Sch. 1)

[illegible]

[illegible]

[illegible]

SCHEDULE 4

**SAN BENITO COUNTY MENTAL HEALTH SERVICES
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2005**

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors) (Adj. 5 \$	937,861	\$ (33,069)	\$ 904,792
(2) Total SD/MC Claims	1,199,545	0	1,199,545
(3) Percent % (Line 1/Line 2)	0.7818	(0.0275)	0.7543
(4) EPSDT Claims	630,581	0	630,581
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	492,988	(17,341)	475,647
(6) Cost Settled Baseline for EPSDT	156,502	0	156,502
(7) Net Cost Settlement Amount (Line 5 - Line 6)	336,486	(17,341)	319,145
(8) 50% of Cost Settlement Amount (Line 7 x 50%)	168,243	(8,670)	159,573
(8a) FY 2001-02 EPSDT Settlement (48.64% of net cost (8))	149,635	0	149,635
(8b) Annual Local Growth (L. 8 - 8a)	18,608	(8,670)	9,938
(9) County Match 10% of Local Growth (8b x 10%)	1,861	(867)	994
(10) Net Cost Settlement Amount (L. 8 - 9) (Adjustment 51)	166,382	(7,803)	158,579
(11) SGF Distribution (Settled and Audited)	218,514	0	218,514
(12) SGF Due State (Adjustment 52)	\$ <u>(52,132)</u>	\$ <u>(7,803)</u>	\$ <u>(59,935)</u> (To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2004-2005, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF distribution (See DMH letter dated August 30, 2004 sent to Local Mental Health Directors)

Note: This amount may include payments not yet made but scheduled to be released as soon as funding becomes available. It may also include payments made in error in FY 06, which will be reversed in FY 06 and rescheduled for payment when funding becomes available.

The original EPSDT Settlement letter shows SGF distributed \$218,514.25, which represents the county owed \$52,132.05 to the State. The county could not provide any documents to prove that this amount has been offset or already paid back to State. See <W/P II F 2-2> for detail.

- (12) Amount owed back to the state cannot be more than was paid.

AUDIT ADJUSTMENTS

Provider SAN BENITO				Provider Number 00035	No. of Adj. 52	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	6	C	MEDI-CAL ADJUSTMENTS FROM MH 1961 To adjust Medi-Cal adjustments from MH 1961 to account for the changes in the computation for fixed assets depreciation.	\$ 13,563	\$ (332)	\$ 13,231
2	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust allowable costs for allocation to reflect the effect of adjustment 1 above.	\$ 2,389,287	\$ (332)	\$ 2,388,955
3	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 110,427	\$ (1,311)	\$ 109,116
4	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	\$ 0	\$ 1,158	\$ 1,158
5	MH 1960	11	C	NON-SD/MC ADMINISTRATION	\$ 132,107	\$ 139	\$ 132,246
6	MH 1960	12	C	TOTAL ADMINISTRATION To adjust total administrative costs and its components to account for the changes in depreciation and other adjustments, and to agree with the county records and supporting documentation. The gross cost methodology was utilized to distribute administrative costs to SD/MC, Healthy Families, and Non-SD/MC.	\$ <u>242,534</u>	\$ <u>(14)</u>	\$ <u>242,520</u>
7	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 45,109	\$ (12,069)	\$ 33,040
8	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	\$ 10,328	\$ 18,660	\$ 28,988
9	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	\$ 66,320	\$ (6,611)	\$ 59,709
10	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS To adjust total utilization review costs and its components to agree with the County's records. It was also determined that operation costs and program support costs were originally included in SPMP when it should be in the other utilization review category. The redirection was done as well as distributing the allowable costs to SPMP, Other UR, and Non-SD/MC UR by utilizing the gross cost methodology which is consistent with the prior years.	\$ <u>121,757</u>	\$ <u>(20)</u>	\$ <u>121,737</u>
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SAN BENITO				Provider Number 00035	No. of Adj. 52	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODE OF SERVICE</u>			
11	MH 1964	3	A	HOSPITAL INPATIENT SERVICES (MODE 05 - ALL OTHER SFC)	\$ 23,922	\$ (180)	\$ 23,742
12	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2)	\$ 1,868,034	\$ (103,881)	\$ 1,764,153
13	MH 1964	6	A	OUTREACH SERVICES (MODE 45)	\$ 103,939	\$ (7)	\$ 103,932
14	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	\$ 29,101	\$ 103,770	\$ 132,871
15	MH 1964	9	A	TOTAL	\$ <u>2,024,996</u>	\$ <u>(297)</u>	\$ <u>2,024,698</u>
				To accurately reflect adjustments to the distribution of direct service costs to modes of services as a result of adjustment 1 and 2.			
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS OF SERVICE/TIME COUNTY PROVIDERS</u>			
16	MH 1966	2	B	SFC 15-01 (Program 1)	55,114	(873)	54,241
17	MH 1966	2	C	SFC 15-30 (Program 1)	574,061	(9,044)	565,017
18	MH 1966	2	D	SFC 15-60 (Program 1)	170,757	(16,505)	154,252
19	MH 1966	2	E	SFC 15-70 (Program 1)	64,318	(11,505)	52,813
				TOTAL	<u>864,250</u>	<u>(37,927)</u>	<u>826,323</u>
				To adjust total units of service to agree with the County's records and supporting documents. Phase II units of service were extracted from Program 1 and settled in Program II.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SAN BENITO				Provider Number 00035	No. of Adj. 52	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
20	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	0	122,231	122,231 *
21	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	460,086	(136,440)	323,646 *
	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	0	0	0 *
22	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	0	75	75 *
23	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	0	1,376	1,376 *
24	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	3,116	(1,156)	1,960 *
	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	0	0	0 *
25	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	0	1,284	1,284 *
26	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	5,016	(1,504)	3,512 *
				TOTAL	468,218	(14,134)	454,084
				To adjust the above mentioned settled units of service/time for the County Operated facilities to agree with the State DMH Approved Claims Report dated February 25, 2009 (Excluding disallowed claims of 14,346 uos/uot). The auditor submitted workpapers to the County which shows the details of the above adjustments. Phase II was included.			
	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 122,231	0	122,231 *
	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 323,646	0	323,646 *
	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 0	0	0 *
	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 75	0	75 *
	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 1,376	0	1,376 *
	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 1,960	0	1,960 *
	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 1,284	0	1,284 *
	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 3,512	0	3,512 *
				TOTAL	454,084	0	454,084
				To adjust the State DMH Approved Claims Report dated February 25, 2009 to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SAN BENITO				Provider Number 00035	No. of Adj. 52	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	122,231	0	122,231 *
	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	323,646	0	323,646 *
	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	0	0	0 *
	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	75	0	75 *
	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	1,376	0	1,376 *
	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	1,960	0	1,960 *
	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	1,284	0	1,284 *
	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	3,512	0	3,512 *
				TOTAL	<u>454,084</u>	<u>0</u>	<u>454,084</u>
				To adjust the State DMH Approved Claims Report dated February 25, 2009 to incorporate the results of the QA/UR audit findings. This audit was conducted by the State DMH Oversight Branch.			
27	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	122,231	8,958	131,189 *
28	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	323,646	8,204	331,850 *
	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	0	0	0 *
29	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	75	(75)	0 *
30	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	1,376	(95)	1,281 *
31	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	1,960	(220)	1,740 *
	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
32	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	1,284	150	1,434 *
33	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	3,512	180	3,692 *
				TOTAL	<u>454,084</u>	<u>17,102</u>	<u>471,186</u>
				To adjust the SD/MC, Enhanced and Healthy Families units of service/time to agree with the County's records dated April 2009. The auditor submitted work papers to the County which shows the details of the above adjustments. Phase II was included.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN BENITO				00035	52	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS/TIME</u>			
				<u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
34	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	131,189	(8,042)	123,147 *
35	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	331,850	(6,304)	325,546 *
	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	0	0	0 *
	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	0	0	0 *
	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	1,281	0	1,281 *
	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	1,740	0	1,740 *
	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	1,434	0	1,434 *
	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	3,692	0	3,692 *
				TOTAL	<u>471,186</u>	<u>(14,346)</u>	<u>456,840</u>
				To adjust the County's records to account for the units of service/time that the County entered into the Disallowed Claims System (DCS). These units must be removed since they are still included in the County's records. The auditor submitted work papers to the County which shows the details of the above adjustments. Phase II was included.			
	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	123,147	0	123,147 *
	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	325,546	0	325,546 *
	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	0	0	0 *
	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	0	0	0 *
	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	1,281	0	1,281 *
	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	1,740	0	1,740 *
	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	1,434	0	1,434 *
	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	3,692	0	3,692 *
				TOTAL	<u>456,840</u>	<u>0</u>	<u>456,840</u>
				To adjust the State DMH Approved Claims Report dated February 25, 2009 to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN BENITO				00035	0	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	123,147	0	123,147 *
	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	325,546	0	325,546 *
	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	0	0	0 *
	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	0	0	0 *
	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	1,281	0	1,281 *
	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	1,740	0	1,740 *
	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	1,434	0	1,434 *
	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	3,692	0	3,692 *
				TOTAL	<u>456,840</u>	<u>0</u>	<u>456,840</u>
				To adjust the State DMH Approved Claims Report dated February 25, 2009 to incorporate the results of the QA/UR audit findings. This audit was conducted by the State DMH Oversight Branch.			
36	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	123,147	(176)	122,971
37	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	325,546	(2,640)	322,906
	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	0	0	0
38	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	0	75	75
	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	1,281	0	1,281
	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	1,740	0	1,740
	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0
39	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	1,434	(150)	1,284
40	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	3,692	(180)	3,512
				TOTAL	<u>456,840</u>	<u>(3,071)</u>	<u>453,769</u>
				To adjust the above mentioned units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC. The auditor submitted work papers to the County which shows details of the above adjustments. Phase II was included.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SAN BENITO				Provider Number 00035	No. of Adj. 52	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS/TIME CONTRACT PROVIDERS</u>			
41	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	0	1	1 *
42	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	85	(61)	24 *
				TOTAL	<u>85</u>	<u>(60)</u>	<u>25</u>
				To adjust the above mentioned settled units of service/time for the County Operated facilities to agree with the State DMH Approved Claims Report dated February 25, 2009 (Excluding disallowed claims of 0 uos/uot). The auditor submitted workpapers to the County which shows the details of the above adjustments.			
43	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 1	0	1 *
	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 24	0	24 *
	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 0	5	5 *
				TOTAL	<u>25</u>	<u>5</u>	<u>30</u>
				To adjust the SD/MC, Enhanced and Healthy Families units of service/time to agree with the County's records (Excluding disallowed claims of 0 uos/uot). The auditor submitted work papers to the County which shows the details of the above adjustments.			
44	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 1	0	1
	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 24	0	24
	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 5	(5)	0 *
				TOTAL	<u>30</u>	<u>(5)</u>	<u>25</u>
				To adjust the above mentioned units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC. The auditor submitted work papers to the County which shows details of the above adjustments.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SAN BENITO				Provider Number 00035	No. of Adj. 52	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO PATIENT AND OTHER PAYOR REVENUES - COUNTY</u>			
45	MH 1968	28	K	PATIENT AND OTHER PAYOR REVENUES 07/01/04 - 09/30/04	\$ 0	\$ 1,928	\$ 1,928
46	MH 1968	28A	K	PATIENT AND OTHER PAYOR REVENUES 10/01/04 - 06/30/05	\$ 0	\$ 4,245	\$ 4,245
				TOTAL	<u>0</u>	<u>6,173</u>	<u>6,173</u>
				To adjust patient and other payor revenues to agree with the County's records and supporting documentation			
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT COUNTY PROVIDERS</u>			
47	MH 1979	23	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	\$ 564,006	\$ (16,950)	\$ 547,056
48	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	\$ 6,532	\$ 379	\$ 6,911
				TOTAL COUNTY PROVIDERS	<u>570,538</u>	<u>(16,571)</u>	<u>553,967</u>
				To adjust the SD/MC (FFP), Enhanced (FFP) and Healthy Families (FFP) due to adjustments to costs, revenues, units of service/time and the results of the Medical Oversight audit.			
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT CONTRACT PROVIDERS</u>			
49	MH 1979	23	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	\$ 38,827	\$ (27,407)	\$ 11,420
	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	\$ 0	\$ 0	\$ 0
				TOTAL CONTRACT PROVIDERS	<u>38,827</u>	<u>(27,407)</u>	<u>11,420</u>
				To adjust the SD/MC (FFP) and Healthy Families (FFP) due to adjustments to units of service/time.			
				Natividad Medical Center (LE #00129)			
				Reported Reimbursement	\$ 38,827		
				Adjustments	\$ (27,407)		
				Adjusted Reimbursement	<u>11,420</u>		
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SAN BENITO				Provider Number 00035	No. of Adj. 52	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED EPSDT STATE GENERAL FUND SETTLEMENT</u>			
50	SCH 4	1	3	SD/MC ACTUALS To adjust SD/MC actuals as a result of adjustments to total computable Medical Costs as reflected in the MH 1979 forms for both the County Program and its contract providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only.	\$ 937,861	\$ (33,069)	\$ 904,792
51	SCH 4	10	3	NET COST SETTLEMENT AMOUNT To adjust net cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medical), total SD/MC claims and EPSDT claims.	\$ 166,382	\$ (7,803)	\$ 158,579
52	Sch 4	12	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Funds due State as a result of adjustments to Cost Settlement Amount and State General Fund Distribution.	\$ 218,514	\$ (59,935)	\$ 158,579
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

DETAIL COST REPORT

CALCULATION OF PROGRAM COSTS

MH 1960 (Rev. 7/05)

County: SAN BENITO

County Code: 35

Legal Entity: SAN BENITO COUNTY MENTAL HE		A	B	C
Legal Entity Number: 00035		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	1,731,852	940,393	2,672,245
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(259,973)	(259,973)
4	Other Adjustments from MH 1962	17,710	(54,258)	(36,548)
5	Total Costs Before Medi-Cal Adjustments	1,749,562	626,162	2,375,724
6	Medi-Cal Adjustments from MH 1961		13,231	13,231
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			2,388,955
	Administrative Costs (County Only)			
9	SD/MC Administration			109,116
10	Healthy Families Administration			1,158
11	Non-SD/MC Administration			132,246
12	Total Administrative Costs			242,520
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			33,040
14	Other SD/MC Utilization Review			28,988
15	Non-SD/MC Utilization Review			59,709
16	Total Utilization Review Costs			121,737
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			2,024,698
19	Total Costs - Lines 9 through 18			2,388,955

DETAIL COST REPORT

MEDI-CAL ADJUSTMENTS TO COSTS

MH 1961 (Rev. 7/05)

County: SAN BENITO

County Code: 35

Legal Entity: SAN BENITO COUNTY MENTAL HEA		A	B	C
Legal Entity Number: 00035		Salaries and Benefits	Other	Total Adjustments
1	Depreciation		13,231	13,231
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		13,231	13,231

DETAIL COST REPORT

OTHER ADJUSTMENTS

MH 1962 (Rev. 7/05)

County: SAN BENITO

County Code: 35

Legal Entity: SAN BENITO COUNTY MENTAL HEA		A	B	C
Legal Entity Number: 00035		Salaries and Benefits	Other	Total Adjustments
1	Adj. entries to remove 03/04 expenses:			
2	Professional and Spec Svcs		(29,765)	(29,765)
3	Care and Support		(31,655)	(31,655)
4	Adj. entries for 04/05 expenses paid in 05/06:			
5	Professional and Spec Svcs		7,162	7,162
6	Care and Support			
7	Moved Contract amt. of MD to Sal & Bene.	17,710		17,710
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments	17,710	(54,258)	(36,548)

DETAIL COST REPORT

ALLOCATION OF COSTS TO MODES OF SERVICE

MH 1964 (Rev. 7/05)

County: SAN BENITO
County Code: 35

Legal Entity: SAN BENITO COUNTY MENTAL HEALTH SERVICES		A
Legal Entity Number: 00035		Total
		Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	2,024,698
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	23,742
4	Day Services (Mode 10)	
5	Outpatient Services (Mode 15 Program 1 + Program 2)	1,764,153
6	Outreach Services (Mode 45)	103,932
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	132,871
9	Total - Lines 2 through 8	2,024,698

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: SAN BENITO

County Code: 35

CR

CR

Legal Entity: SAN BENITO COUNTY MENTAL HEALTH SERVICES			A	B	C	D	E	F	G
Legal Entity Number: 00035			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Other 24 Hour Services (All Other SFC)				60	61				
1	Allocation Percentage		100.00%	19.41%	80.59%				
2	Total Units			45	203				
3	Gross Cost		23,742	4,608	19,134				
4	Cost per Unit			102.40	94.26				
5	SMA per Unit								
6	Published Charge per Unit			102.40	102.40				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04							
8A		10/01/04 - 06/30/05							
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			45	203				
13	Medi-Cal Costs	07/01/04 - 09/30/04							
13A		10/01/04 - 06/30/05							
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04							
14A		10/01/04 - 06/30/05							
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		23,742	4,608	19,134				

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 2

FISCAL YEAR 2004 - 2005

County: SAN BENITO

County Code: 35

County Code: 35			CR	CR	CR	CR	CAW	CAW	
Legal Entity: SAN BENITO COUNTY MENTAL HEALTH SERVICES			A	B	C	D	E	F	G
Legal Entity Number: 00035			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				01	30	60	70	01	30
1	Allocation Percentage		100.00%	4.36%	56.03%	29.58%	8.16%	0.06%	0.92%
2	Total Units			54,241	565,017	154,252	52,813	786	9,298
3	Gross Cost		1,755,298	76,453	983,525	519,204	143,188	1,108	16,187
4	Cost per Unit			1.41	1.74	3.37	2.71	1.41	1.74
5	SMA per Unit			1.89	2.44	4.51	3.63	1.89	2.44
6	Published Charge per Unit			1.83	2.26	4.37	3.52	1.83	2.26
7	Negotiated Rate / Cost per Unit								
8									
8A	Medi-Cal Units	07/01/04 - 09/30/04		8,234	88,143	21,000	4,854		
		10/01/04 - 06/30/05		29,619	222,602	57,441	11,389		
9									
9A	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04			60	15			
		10/01/04 - 06/30/05							
10				30	801		225		
10A	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04		25	1,545	50	120		
		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11					1,152	132			
11A	Healthy Families (SED) Units	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05		90	2,725	697			
12	Non-Medi-Cal Units			16,243	247,989	74,917	36,225	786	9,298
13									
13A	Medi-Cal Costs	07/01/04 - 09/30/04	248,882	11,606	153,431	70,685	13,160		
		10/01/04 - 06/30/05	653,453	41,748	387,483	193,343	30,878		
14									
14A	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	342,961	15,562	215,069	94,710	17,620		
		10/01/04 - 06/30/05	899,530	55,980	543,149	259,059	41,342		
15									
15A	Medi-Cal Published Charges	07/01/04 - 09/30/04	323,127	15,068	199,203	91,770	17,086		
		10/01/04 - 06/30/05	848,390	54,203	503,081	251,017	40,089		
16									
16A	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05							
17									
17A	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05	155		104	50			
18									
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05	214		146	68			
19									
19A	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05	201		136	66			
20									
20A	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05							
21									
21A	Enhanced SD/MC Costs	07/01/04 - 09/30/04	2,047	42	1,394		610		
		10/01/04 - 06/30/05	3,218	35	2,689	168	325		
22									
22A	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	2,828	57	1,954		817		
		10/01/04 - 06/30/05	4,478	47	3,770	226	436		
23									
23A	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	2,657	55	1,810		792		
		10/01/04 - 06/30/05	4,178	46	3,492	219	422		
24									
24A	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05							
25									
25A	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26									
26A	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27									
27A	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28									
28A	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29									
29A	Healthy Families Costs	07/01/04 - 09/30/04	2,450		2,005	444			
		10/01/04 - 06/30/05	7,216	127	4,743	2,346			
30									
30A	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	3,406		2,811	595			
		10/01/04 - 06/30/05	9,963	170	6,649	3,143			
31									
31A	Healthy Families Published Charges	07/01/04 - 09/30/04	3,180		2,604	577			
		10/01/04 - 06/30/05	9,369	165	6,159	3,046			
32									
32A	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		837,877	22,895	431,675	252,167	98,214	1,108	16,187

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FISCAL YEAR 2004 - 2005

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: SAN BENITO
County Code: 35

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Legal Entity: SAN BENITO COUNTY MENTAL HEALTH SERVICE		A	B	C	D	E	F	G
Legal Entity Number: 00035			Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient Services (Program 2)		Mode Total	Function	Function	Function	Function	Function	Function
			39	69	32	58		
1	Allocation Percentage	100.00%	23.67%	20.53%	35.13%	20.67%		
2	Total Units		1,542	1,615	2,728	4,380		
3	Gross Cost	8,854	2,096	1,818	3,110	1,830		
4	Cost per Unit		1.36	1.13	1.14	0.42		
5	SMA per Unit		2.44	4.51	2.44	2.44		
6	Published Charge per Unit							
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/04 - 09/30/04			740			
8A		10/01/04 - 06/30/05		100	1,755			
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04						
9A		10/01/04 - 06/30/05						
10	Enhanced SD/MC Units	07/01/04 - 09/30/04		225				
10A		10/01/04 - 06/30/05						
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05						
11	Healthy Families (SED) Units	07/01/04 - 09/30/04						
11A		10/01/04 - 06/30/05						
12	Non-Medi-Cal Units		1,542	1,290	233	4,380		
13	Medi-Cal Costs	07/01/04 - 09/30/04	844		844			
13A		10/01/04 - 06/30/05	2,113	113	2,001			
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,806		1,806			
14A		10/01/04 - 06/30/05	4,733	451	4,282			
15	Medi-Cal Published Charges	07/01/04 - 09/30/04						
15A		10/01/04 - 06/30/05						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04						
16A		10/01/04 - 06/30/05						
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04						
17A		10/01/04 - 06/30/05						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04						
18A		10/01/04 - 06/30/05						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04						
19A		10/01/04 - 06/30/05						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04						
20A		10/01/04 - 06/30/05						
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	253	253				
21A		10/01/04 - 06/30/05						
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	1,015	1,015				
22A		10/01/04 - 06/30/05						
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04						
23A		10/01/04 - 06/30/05						
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04						
24A		10/01/04 - 06/30/05						
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05						
29	Healthy Families Costs	07/01/04 - 09/30/04						
29A		10/01/04 - 06/30/05						
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04						
30A		10/01/04 - 06/30/05						
31	Healthy Families Published Charges	07/01/04 - 09/30/04						
31A		10/01/04 - 06/30/05						
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04						
32A		10/01/04 - 06/30/05						
33	Non-Medi-Cal Costs		5,644	2,096	1,452	266	1,830	

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: SAN BENITO
County Code: 35

County Code: 35			CR	CR	CR			
Legal Entity: SAN BENITO COUNTY MENTAL HEALTH SERVICE		A	B	C	D	E	F	G
Legal Entity Number: 00035		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach Services			10	11	20			
1	Allocation Percentage		100.00%	37.24%	19.24%	43.51%		
2	Total Units		41,836	9,600	28,615			
3	Gross Cost	103,932	38,706	20,000	45,226			
4	Cost per Unit		0.93	2.08	1.58			
5	Non-Medi-Cal Units		41,836	9,600	28,615			
6	Non-Medi-Cal Costs	103,932	38,706	20,000	45,226			

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: SAN BENITO
County Code: 35

County Code: 35		CR		CR	CR	CR	CR	
Legal Entity: SAN BENITO COUNTY MENTAL HEALTH SERVICE		A	B	C	D	E	F	G
Legal Entity Number: 00035		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support Services								
			20	30	40	60		
1	Allocation Percentage	100.00%	5.09%	34.19%	59.12%	1.60%		
2	Total Units		1,290	8,571	1,347	385		
3	Gross Cost	132,871	6,762	45,432	78,554	2,123		
4	Cost per Unit		5.24	5.30	58.32	5.51		
5	Non-Medi-Cal Units (Same as Line 2)		1,290	8,571	1,347	385		
6	Non-Medi-Cal Costs (Same as Line 3)	132,871	6,762	45,432	78,554	2,123		

DETAIL COST REPORT

DETERMINATION OF SD/MC DIRECT SERVICES AND MAA REIMBURSEMENT

MH 1968 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN BENITO County Code: 35 Legal Entity: SAN BENITO COUNTY MENTAL HEALTH SERVICES Legal Entity Number: 00035			REIMBURSEMENT TYPE				PC	Costs				Costs		
			A	B	C	D	E	F		G	H	I	J	K
			Mode 55			Total MAA	Total Inpatient Mode 05 Hospital Inpatient Services	Mode 05 Other 24 Hour Services	Mode 10 Day Services	Mode 15 Outpatient Services Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Outpatient Services Program (2)	Total Outpatient (Col I + Col J)	
			S. F.'s 01-09	S. F.'s 11-19, 31-39	S. F.'s 21-29									
1	Medi-Cal Costs	07/01/04 - 09/30/04								248,882	248,882	844	249,725	
1A		10/01/04 - 06/30/05								653,453	653,453	2,113	655,567	
2	Medi-Cal SMA	07/01/04 - 09/30/04								342,961	342,961	1,806	344,767	
2A		10/01/04 - 06/30/05								899,530	899,530	4,733	904,263	
3	Medi-Cal P. C.	07/01/04 - 09/30/04								323,127	323,127		323,127	
3A		10/01/04 - 06/30/05								848,390	848,390		848,390	
4	Medi-Cal N. R.	07/01/04 - 09/30/04												
4A		10/01/04 - 06/30/05												
5	Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04								248,882	248,882	844	249,725	
5A		10/01/04 - 06/30/05								653,453	653,453	2,113	655,567	
6	Medicare/Medi-Cal Crossover Cost	07/01/04 - 09/30/04												
6A		10/01/04 - 06/30/05								155	155		155	
7	Medicare/Medi-Cal Crossover SMA	07/01/04 - 09/30/04												
7A		10/01/04 - 06/30/05								214	214		214	
8	Medicare/Medi-Cal Crossover P. C.	07/01/04 - 09/30/04												
8A		10/01/04 - 06/30/05								201	201		201	
9	Medicare/Medi-Cal Crossover N. R.	07/01/04 - 09/30/04												
9A		10/01/04 - 06/30/05												
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/04 - 09/30/04												
10A		10/01/04 - 06/30/05								155	155		155	
11	Total SD/MC + Crossover Gross Reim.	07/01/04 - 09/30/04								248,882	248,882	844	249,725	
11A		10/01/04 - 06/30/05								653,608	653,608	2,113	655,721	
12	Enhanced SD/MC (Children) Cost	07/01/04 - 09/30/04								2,047	2,047	253	2,300	
12A		10/01/04 - 06/30/05								3,218	3,218		3,218	
13	Enhanced SD/MC (Children) SMA	07/01/04 - 09/30/04								2,828	2,828	1,015	3,843	
13A		10/01/04 - 06/30/05								4,478	4,478		4,478	
14	Enhanced SD/MC (Children) P. C.	07/01/04 - 09/30/04								2,657	2,657		2,657	
14A		10/01/04 - 06/30/05								4,178	4,178		4,178	
15	Enhanced SD/MC (Children) N. R.	07/01/04 - 09/30/04												
15A		10/01/04 - 06/30/05												
16	Enhanced SD/MC (Children) Gross Reim.	07/01/04 - 09/30/04								2,047	2,047	253	2,300	
16A		10/01/04 - 06/30/05								3,218	3,218		3,218	
17	Enhanced SD/MC (Refugees) Cost	07/01/04 - 06/30/05												
18	Enhanced SD/MC (Refugees) SMA	07/01/04 - 06/30/05												
19	Enhanced SD/MC (Refugees) P. C.	07/01/04 - 06/30/05												
20	Enhanced SD/MC (Refugees) N. R.	07/01/04 - 06/30/05												
21	Total Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04								250,928	250,928	1,097	252,025	
21A	(Excludes Refugees)	10/01/04 - 06/30/05								656,826	656,826	2,113	658,940	
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/04 - 06/30/05												
23	Healthy Families Cost	07/01/04 - 09/30/04								2,450	2,450		2,450	
23A		10/01/04 - 06/30/05								7,216	7,216		7,216	
24	Healthy Families SMA	07/01/04 - 09/30/04								3,406	3,406		3,406	
24A		10/01/04 - 06/30/05								9,963	9,963		9,963	
25	Healthy Families P. C.	07/01/04 - 09/30/04								3,180	3,180		3,180	
25A		10/01/04 - 06/30/05								9,369	9,369		9,369	
26	Healthy Families N. R.	07/01/04 - 09/30/04												
26A		10/01/04 - 06/30/05												
27	Healthy Families Gross Reim.	07/01/04 - 09/30/04								2,450	2,450		2,450	
27A		10/01/04 - 06/30/05								7,216	7,216		7,216	
28	Less: Patient and Other Payor Revenue													
28A	SD/MC + Crossover Revenue	07/01/04 - 09/30/04								1,928	1,928		1,928	
28A		10/01/04 - 06/30/05								4,245	4,245		4,245	
29	Enhanced SD/MC (Children) Revenue													
30	Enhanced SD/MC (Refugees) Revenue													
31	Healthy Families Revenue													
32	Total Expenditures from MAA (Mode 55)													
33	Medi-Cal Eligibility Factor (Average)													
34	Revenue - MAA													
35	Net Due - SD/MC for Direct Services	07/01/04 - 09/30/04								249,000	249,000	1,097	250,097	
35A		10/01/04 - 06/30/05								652,581	652,581	2,113	654,695	
36	Net Due - Enhanced SD/MC (Refugees)													
37	Net Due - Healthy Families	07/01/04 - 09/30/04								2,450	2,450		2,450	
37A		10/01/04 - 06/30/05								7,216	7,216		7,216	
	Amount Negotiated Rates Exceed Costs													
38	SD/MC (Includes Children)	07/01/04 - 09/30/04												
38A		10/01/04 - 06/30/05												
39	Enhanced SD/MC (Refugees)													
40	Healthy Families	07/01/04 - 09/30/04												
40A		10/01/04 - 06/30/05												

State of California Health and Human Services Agency

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT

MH 1979 (Rev. 7/05)

County: SAN BENITO
County Code: 35

Legal Entity: SAN BENITO COUNTY MENTAL HEALTH SERVICES		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00035		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	50.00% FFP	50.00% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement			910,965	910,965						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement		56,656		56,656						
3	Total Medi-Cal Direct Service Gross Reimbursement				967,621						
4	Medi-Cal Administrative Reimbursement Limit				145,143						
5	Medi-Cal Administration				109,116						
6	Medi-Cal Administrative Reimbursement				109,116	54,558					54,558
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement			9,666	9,666						
7A	Contract Providers Healthy Families Direct Service Gross Reim.										
7B	Total Healthy Families Direct Service Gross Reimbursement				9,666						
8	Healthy Families Administrative Reimbursement Limit				967						
9	Healthy Families Administration				1,158						
10	Healthy Families Administrative Reimbursement				967				628		628
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				33,040					24,780	24,780
15	Other SD/MC Utilization Review (County Only)				28,988	14,494					14,494
16	SD/MC Net Reimbursement for Direct Services	07/01/04 - 09/30/04		247,797	247,797		123,899				123,899
16A		10/01/04 - 06/30/05		651,476	651,476			325,738			325,738
17	Enhanced SD/MC Net Reimb. (Children)	07/01/04 - 09/30/04		2,300	2,300				1,495		1,495
17A		10/01/04 - 06/30/05		3,218	3,218				2,092		2,092
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										547,056
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										547,056
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										547,056
24	Healthy Families Net Reimbursement	07/01/04 - 09/30/04		2,450	2,450				1,592		1,592
24A		10/01/04 - 06/30/05		7,216	7,216				4,691		4,691
25	Total Healthy Families Reimbursement Before Excess FFP										6,911
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										6,911